

# SAUSALITO MARIN CITY SCHOOL DISTRICT 2013-2014 Draft Budget Adoption ~ General Fund

## KEY BUDGET ASSUMPTIONS

The revised budget assumptions are based on the most recent information since the Governor's Budget Proposal. The updates and common message points used in this Budget Update come from School Services of California, Legislative Analyst's Office, Department of Finance and the Marin County Office of Education.

**REVENUES: 2013-2014 = \$ 5,269,082**

**1. Revenue Limit Sources/Property Taxes = \$ 3,320,216 (this number reflects the revenues after WCA in lieu)**

- Property taxes growth of 2.4% growth from 2012-2013 based on the J-29 (P2) estimates from the County of Marin.
- Revenue limit deficit factor of 18.997% for 2013-2014
- Declining enrollment based on P-2 (6%), 123 ADA.
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**2. Federal Revenue = \$279,591**

- Carryover budgeted and no increases for COLA or growth budgeted.
- Title I, Title II, Title III monies budgeted reflecting decreases and increases per the recertification of funds.
- Federal budget cut of 5%.

**3. State Revenue = \$ 802,228**

- COLA of 0% applied to all categorical programs.
- Projected Basic Aid "Fair Share" reduction to categorical programs of 9.57% P2 Revenue Limit calculation before deficit or excess property tax.
- All categorical program balances available under prior year Tier 2 and 3 Sweep and/or Flexibility options remain shifted to unrestricted general fund. Slight increase in EIA categorical funding due to the recertification of the consolidated application.
- Home to School Transportation funding included at 2012-2013 funding level (\$455 total revenue).

**4. Local Revenues = \$867,047**

- Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, slight decrease.
- Rent increase on leased properties based on minimum set forth in current lease agreements.
- Revenues for shared services with Bolinas-Stinson Union School District.
- Marin Community Foundation VAPA grant, Pre-K to 3 grant and Transforming School Grant (TSG) reduced from prior year allocation (2012-2013). Reduction in the three Marin Community Foundation grants by 20% for 2013 – 2014.

**EXPENDITURES: 2013-2014 = \$ 5,458.691**

**1. Salaries & Benefits = \$3,217,724**

- Certificated salaries include the following staffing by formula:
  - ✓ 14 FTE Certificated; teachers/specialists
  - ✓ 2.4 FTE Administration (Certificated)
- Classified salaries include the following staffing by formula:
  - ✓ 10.69 FTE Classified support staff including maintenance, custodial, clerical, campus support, paraprofessionals

- ✓ 1.0 FTE Confidential (district office)
- ✓ 2.0 FTE Classified Management
- Statutory benefits (employer costs):
  - ✓ STRS rate 8.25%
  - ✓ Social Security rate 6.2%
  - ✓ Medicare rate 1.45%
  - ✓ SUI rate .05 % per EDD
  - ✓ PERS rate 11.417% per CDE
  - ✓ Worker's Compensation rate 2.323%
    - Certificated Total = 12.323%
    - Classified Total = 21.44 %

**2. Books/Supplies = \$ 176,426**

- Book/Supplies

**3. Services/Operating Expenditures = \$ 1,400,077**

- Marin County Office of Education support/contracts (Psychologist, Nurse, Superintendent, Aries, CalPads, Technology, QSS, Payroll, Accounts Payable, Special Ed Director)
- Operational Expenditures for all sites; utilities, gas, sewer, trash, internet, communications, etc.
- Slight decrease in Special Education expenditures: Non-Public School placements, non-public school agencies (speech, OT, PT, etc.)
- Funds allocated toward professional development for staff: International Baccalaureate program, curriculum/staff development, Summer Arts Institute, National Equity Project, Restorative Justice, etc.

**4. Capital Outlay, Other Out-go and Other Financing Sources/Uses = \$ 664,464**

- Deferred Maintenance contribution of \$50,000 to address ongoing major repair needs district wide.
- Contribution toward the Cafeteria fund
- District wide repairs
- Debt payments on COP's, Bonds, financing, etc.
- Supplemental to WCA

**5. Reserves = \$545,870**

- Designated for Economic Uncertainties/Board Designated reserve remains at 10% (state requirement/law) of adopted budget operating expenditures

**NOTE:** The Local Control Funding Formula (LCFF) is currently being reviewed and is expected to be part of the 2013 - 2014 Governor's budget proposal. If LCFF in its current proposed budget language is implemented, there would be no financial implication to the District's categorical funds ("hold harmless rule").

Additional Funding to District

- **Common Core** = **\$ 26,691**
- **Prop 39** = **\$ 50,000**